

APPENDIX B AREA FACTORS

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AREA FACTORS

PUERTO RICO

Region: 11

Total State Sales or Import Tax Rate:	6.60%
Working Hours Per Year (WHPY):	1,560 hrs/yr
Labor Adjustment Factor (LAF):	0.72
Electricity Cost Per Kilowatt-Hour:	\$0.130 /kW-Hr
Gasoline Cost Per Gallon:	\$1.87 /gal
Diesel Cost Per Gallon (Off-Road Use):	\$1.91 /gal
Diesel Cost Per Gallon (On-Road Use):	\$1.91 /gal
Cost-of-Money Rate (Full Rate):	4.250%
Cost-of-Money Rate (Adjusted):	3.400%

Freight Rates

over	0	cwt	thru	240	\$2.88
over	240	cwt	thru	300	\$2.98
over	300	cwt	thru	400	\$2.68
over	400	cwt	thru	500	\$6.68
over	500	cwt	thru	700	\$7.26
over	700	cwt	thru	800	\$5.45
over	800	cwt	thru	99,999	\$4.79

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AREA FACTORS (for all regions)

Below is a listing of all regional area factors for reference only. The area factor's used for this pamphlet are located on previous page B-1.

										Freight Cost													
Reg		SST	WHPY	LAF	Elec	Gas	D-Off	D-On		Thru CWT \$	Thru CWT \$	Thru CWT \$	Thru CWT \$	Thru CWT \$	Thru CWT \$	Thru CWT \$	Thru CWT \$	Thru CWT \$					
1	NORTHEAST	2005	5.50%	1360	1.19	\$0.104	\$1.99	\$1.75	\$2.15	240	\$2.08	300	\$2.18	400	\$2.88	500	\$4.39	700	\$4.83	800	\$3.67	99,999	\$3.55
2	MIDEAST	2005	5.45%	1450	1.07	\$0.070	\$1.89	\$1.64	\$2.11	240	\$2.21	300	\$2.31	400	\$2.98	500	\$3.22	700	\$3.54	800	\$2.68	99,999	\$2.55
3	SOUTHEAST	2005	7.40%	1530	0.82	\$0.070	\$1.84	\$1.45	\$1.91	240	\$2.45	300	\$2.55	400	\$3.18	500	\$4.02	700	\$4.43	800	\$3.36	99,999	\$3.23
4	NORTHCENTRAL	2005	5.10%	1260	1.08	\$0.068	\$1.90	\$1.57	\$2.04	240	\$2.08	300	\$2.18	400	\$2.88	500	\$4.45	700	\$4.90	800	\$3.71	99,999	\$3.52
5	MIDWEST	2005	6.60%	1400	1.01	\$0.065	\$1.82	\$1.52	\$1.99	240	\$2.71	300	\$2.81	400	\$3.48	500	\$3.84	700	\$4.22	800	\$3.20	99,999	\$3.09
6	SOUTHWEST	2005	7.50%	1590	0.87	\$0.074	\$1.82	\$1.45	\$1.87	240	\$2.08	300	\$2.18	400	\$2.88	500	\$4.80	700	\$5.28	800	\$4.00	99,999	\$3.79
7	WEST	2005	7.80%	1630	1.16	\$0.087	\$2.04	\$1.61	\$2.10	240	\$2.71	300	\$2.81	400	\$3.48	500	\$6.17	700	\$6.73	800	\$5.05	99,999	\$4.49
8	NORTHWEST	2005	4.80%	1540	1.08	\$0.059	\$2.00	\$1.74	\$2.24	240	\$2.08	300	\$2.18	400	\$2.91	500	\$6.59	700	\$7.16	800	\$5.35	99,999	\$4.68
9	ALASKA	2005	1.05%	1040	1.22	\$0.107	\$2.09	\$1.69	\$2.02	240	\$2.09	300	\$2.19	400	\$2.89	500	\$6.90	700	\$7.48	800	\$5.61	99,999	\$4.91
10	HAWAII	2005	4.00%	1480	1.25	\$0.163	\$2.44	\$1.62	\$2.25	240	\$2.90	300	\$3.00	400	\$3.70	500	\$6.70	700	\$7.28	800	\$5.47	99,999	\$4.81
11	PUERTO RICO	2005	6.60%	1560	0.72	\$0.130	\$1.87	\$1.91	\$1.91	240	\$2.88	300	\$2.98	400	\$2.68	500	\$6.68	700	\$7.26	800	\$5.45	99,999	\$4.79
12	KWAJALEIN	2005	4.00%	1390	1.13	\$0.130	\$1.85	\$1.62	\$1.62	240	\$2.78	300	\$2.88	400	\$3.58	500	\$6.58	700	\$7.16	800	\$5.35	99,999	\$4.69

SST = State Sales tax

WHPY = Work Hours Per Year

LAF = Labor Adjustment Factor

Elec = Electricity Cost Per kW-Hr

Gas = Gasoline Cost per Gal

D-Off = Diesel-Off Road Cost per Gal

D-On = Diesel-On Road Cost per Gal

CWT = Hundred Pounds